IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY SEVENTH DAY OF APRIL
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and
THE HON'BLE MR JUSTICE C.V.RAMULU

WRIT PETITION NO : 2782 of 2004

Between:

M/s.Sudhakar Kirana & General Stores, Kasibugga, Srikakulam Dist. rep. by its Proprietor, Mr.T.Sudhakar Rao, S/o. Ranganadham, R/o.Kasibugga, Srikakulam Dist.

..... PETITIONER

AND

The Deputy Commercial Tax officer, Kasibugga Circle, Srikakulam District.

...RESPONDENT

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed herein the High Court may be pleased to issue an order or direction declaring the action of the respondent in collecting the tax of Rs.10,052/- and penalty of Rs.10,052 on 30-10-2003 without passing any order/proceeding or without-out obtaining consent from the petitioner as contemplated under the provisions of Andhra Pradesh General sales Tax Act and also without mentioning under which provision, the tax and penalty was collected by the respondent as arbitrary, illegal and without jurisdiction and consequently direct the respondent to refund the tax of Rs.10,052/- and penalty of Rs.10,052/- collected illegally by force.

Counsel for the Petitioner: MR.SHAIK JEELANI BASHA

Counsel for the Respondent: GP FOR COMMERCIAL TAX

The Court made the following:

THE HONOURABLE SRI JUSTICE B. SUDERSHAN REDDY

AND

THE HONOURABLE SRIJUSTICE C.V. RAMULU

WRIT PETITION No.2782 of 2004

ORDER: (Per BRSR,J)

Concededly, the subject matter that arises for consideration in this writ petition is squarely covered by the judgment rendered by this Court in ***AMBICA LAMP HOUSE, RAJAHMUNDRY*** v . ***COMMERCIAL TAX OFFICER (INT)-I ENFORCEMENT, HYDERABAD***.

Following the said decision, this writ petition is also disposed of in terms of the said judgment.

However, it is made clear that the evidence or material, if any, gathered by the Commercial Tax Department during the course of investigation, can always be utilized for proceeding further in the matter in accordance with the provisions of the A.P. General Sales Tax Act and the Rules framed thereunder.

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B. SUDERSHAN REDDY, J.

Date: 27/04/2005

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C.V. RAMULU, J.

GS/GRR

To

1. The Deputy Commercial Tax officer, Kasibugga Circle,
Srikakulam District.

2. 2 CD copies

3. 1 CC to MR.SHAIK JEELANI BASHA